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Pursuant to Civil Local Rule 3-16, the undersigned certifies that the following listed persons, associations of persons, firms, partnerships, corporations (including parent corporations) or other entities (i) have a financial interest in the subject matter in controversy or in a party to the proceeding, or (ii) have a nonfinancial interest in that subject matter or in a party that could be substantially affected by the outcome of this proceeding:

Capital One Financial Corporation wholly owns Capital One Bank.

DATED: November 26, 2007.

REED SMITH LLP

/s/ Veronica Kuiumdjian Felicia Y. Yu /eronica Kuiumdjian Attorneys for Defendant Capital One Bank

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PROOF OF SERVICE

I am a resident of the State of California, over the age of eighteen years, and not a party to the within action. My business address is REED SMITH LLP, 355 South Grand Avenue, Suite 2900, Los Angeles, CA 90071-1514. On November 26, 2007, I served the following document(s) by the method indicated below:

DEFENDANT CAPITAL ONE BANK'S CERTIFICATION OF INTERESTED ENTITIES OR PERSONS

On the recipients designated on the Transaction Receipt located on the CM/ECF × website.

FEDERAL: I declare that I am employed in the office of a member of the × bar of this court at whose direction the service was made.

SEE ATTACHED LIST

I declare under penalty of perjury under the laws of the State of California that the above is true and correct. Executed on November 26, 2007, at Los Angeles, California.

<u>/s/ Davina Bernal</u> Davina Bernal

REED SMITH LLP A limited liability partnership formed in the State of Delaware

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